

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BELK, INC., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 21-30630 (MI)
)
) (Jointly Administered)
)

**REORGANIZED DEBTORS' APPLICATION FOR ENTRY OF
AN ORDER (I) AUTHORIZING THE REORGANIZED DEBTORS TO RETAIN
AND EMPLOY LAZARD FRÈRES & CO. LLC AS INVESTMENT
BANKER EFFECTIVE AS OF THE PETITION DATE, (II) MODIFYING CERTAIN
TIME-KEEPING REQUIREMENTS, AND (III) GRANTING RELATED RELIEF**

This application seeks an order that may adversely affect you. If you oppose the application, you should immediately contact the moving party to resolve the dispute. If you and the moving party cannot agree, you must file a response and send a copy to the moving party. You must file and serve your response within 21 days of the date this was served on you. Your response must state why the application should not be granted. If you do not file a timely response, the relief may be granted without further notice to you. If you oppose the application and have not reached an agreement, you must attend the hearing. Unless the parties agree otherwise, the court may consider evidence at the hearing and may decide the application at the hearing.

Represented parties should act through their attorney.

The above-captioned reorganized debtors (collectively, the “Reorganized Debtors,” and before the Effective Date (as defined herein), the “Debtors”) state as follows in support of this application (the “Application”):²

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors’ claims and noticing agent at <https://cases.primeclerk.com/belk>. The location of the Reorganized Debtors’ service address is 2801 West Tyvola Road, Charlotte, North Carolina 28217.

² The facts and circumstances supporting this Application are set forth in the *Declaration of William Langley, Chief Financial Officer of Belk, Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed substantially contemporaneously with the Debtors’ voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) on February 23, 2021, and incorporated by reference herein. Capitalized terms used but not immediately defined in this Application shall have the meanings assigned to them elsewhere in this Application or in the First Day Declaration, as applicable.

Relief Requested

1. The Reorganized Debtors seek entry of an order, substantially in the form attached hereto (the “Order”), (a) authorizing the employment and retention of Lazard Frères & Co. LLC (“Lazard”) as investment banker to the Debtors and the Reorganized Debtors, effective as of February 23, 2021 (the “Petition Date”), (b) modifying certain time-keeping requirements, and (c) granting related relief, all in accordance with the terms and conditions set forth in the engagement letter dated February 1, 2021 (the “Engagement Letter”), a copy of which is attached as Exhibit 1 to the Order, and the indemnification agreement, dated December 21, 2020 (the “Indemnification Agreement”), a copy of which is attached as Exhibit 2 to the Order. In support of the Application, the Reorganized Debtors submit the *Declaration of Tyler Cowan in Support of the Reorganized Debtors’ Application for An Order (I) Authorizing the Reorganized Debtors to Retain and Employ Lazard Frères & Co. LLC as Investment Banker Effective as of the Petition Date, (II) Modifying Certain Time-Keeping Requirements, and (III) Granting Related Relief*, attached hereto as Exhibit A (the “Cowan Declaration”).

Jurisdiction, Venue, and Statutory Bases for Relief

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). The Reorganized Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).

4. The bases for the relief requested herein are sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of Texas (the “Local Rules”).

Background

5. On February 23, 2021, each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. In connection therewith, on the Petition Date, the Debtors filed the *Debtors’ Joint Prepackaged Plan of Reorganization of Belk, Inc. and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (Technical Modifications)* (the “Plan”) [Docket No. 10] and a related *Disclosure Statement Relating to the Joint Prepackaged Plan of Reorganization of Belk, Inc., and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* (the “Disclosure Statement”) [Docket No. 9].

6. At a hearing on February 24, 2021, the Court approved the Disclosure Statement, confirmed the Plan, and entered its *Order Approving the Debtors’ Disclosure Statement for, and Confirming, the Debtors’ Joint Prepackaged Chapter 11 Plan* [Docket No. 61].

7. On February 24, 2021, the effective date of the Plan occurred (the “Effective Date”) and the Reorganized Debtors filed their *Notice of (I) Entry of an Order Approving the Debtors’ Disclosure Statement for, and Confirming, the Debtors’ Joint Prepackaged Chapter 11 Plan and (II) Occurrence of Effective Date* [Docket No. 66].

8. During these chapter 11 cases, the Debtors operated their businesses and managed their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The chapter 11 cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

Lazard’s Qualifications

9. In light of the size and complexity of these chapter 11 cases, the Debtors and the Reorganized Debtors require a qualified and experienced investment banker with the resources,

capabilities, and experience of Lazard to assist them in pursuing the transactions that are crucial to the success of the chapter 11 cases. An investment banker such as Lazard fulfills a critical role by complementing the services provided by the Debtors' and Reorganized Debtors' other professionals. The Reorganized Debtors believe that retaining Lazard as their investment banker is in the best interests of their estates and creditors because, among other things, Lazard has extensive experience in, and an excellent reputation for, providing investment banking and financial advisory services to debtors in bankruptcy reorganizations and other restructurings.

10. Lazard and its senior professionals have extensive experience in the reorganization and restructuring of troubled companies, both out-of-court and in chapter 11 cases. Lazard's employees have advised debtors, creditors, equity constituencies, and government agencies in many complex reorganizations, including within the retail industry. Since 1990, Lazard's professionals have been involved in more than 250 restructurings, totaling more than \$1 trillion in debtors' liabilities. Lazard's professionals have been retained as investment bankers in a number of troubled company situations, including, among others, the following chapter 11 cases: *In re Valaris PLC*, No. 20-34114 (MI) (Bankr. S.D. Tex. 2020); *In re Neiman Marcus Group LTD LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. 2020); *In re Forever 21, Inc.*, No. 19-12122 (KG) (Bankr. D. Del. 2019); *In re Weatherford International PLC*, No. 19-33694 (DRJ) (Bankr. S.D. Tex. 2019); *In re Insys Therapeutics, Inc.*, No. 19-11292 (KG) (Bankr. D. Del. 2019); *In re Sears Holdings Corporation*, No. 18-23538 (RDD) (Bankr. S.D.N.Y. 2018); *In re FirstEnergy Solutions Corp.*, No. 18-50757 (Bankr. N.D. Ohio 2018); *In re Claire's Stores, Inc.*, No. 18-10584 (MFW) (Bankr. D. Del. 2018); *In re CGG Holding (U.S.) Inc.*, No. 17-11637 (MG) (Bankr. S.D.N.Y. 2017); *In re Toys "R" Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. 2017); *In re The Gymboree Corp.*, No. 17-32986 (KLP) (Bankr. E.D. Va. 2017); *In re Stone Energy Corp.*, No. 16-36390 (MI) (Bankr.

S.D. Tex. 2017); *RCS Capital Corp.*, No. 16-10223 (MFW) (Bankr. D. Del. 2016); *In re LINN Energy, LLC*, No. 16-60040 (Bankr. S.D. Tex. 2016); *In re Peabody Energy Corp.*, No. 16-42529 (Bankr. E.D. Mo. 2016); *In re Paragon Offshore plc*, No. 16-10386 (CSS) (Bankr. D. Del. 2016); *In re Hercules Offshore, Inc.*, No. 15-11685 (KJC) (Bankr. D. Del. 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. 2015); *In re Chassix Holdings, Inc.*, No. 15-10578 (MEW) (Bankr. S.D.N.Y. 2015); *In re Dendreon Corp.*, No. 14-12515 (LSS) (Bankr. D. Del. 2014); *In re Legend Parent, Inc.*, No. 14-10701 (RG) (Bankr. S.D.N.Y. 2014); *In re AWI Delaware, Inc.*, No. 14-12092 (KJC) (Bankr. D. Del. 2014); *In re QCE Finance LLC*, No. 14-10543 (PJW) (Bankr. D. Del. 2014). Accordingly, Lazard developed significant relevant experience and expertise that enabled Lazard and its professionals to provide necessary investment banking services in these chapter 11 cases.

11. Since being retained by the Debtors in December 2020, Lazard has advised and assisted the Debtors in connection with, among other things (i) analyzing the Debtors' capital structure and various restructuring alternatives related thereto, (ii) negotiating with certain of the Debtors' various creditor constituencies regarding a potential restructuring, and (iii) securing an infusion of \$225 million in new money. In providing the foregoing and other prepetition services, Lazard has worked closely with the Debtors, their management, and their other advisors and became well acquainted with, among other things, the Debtors' operations, business needs, and capital structure. Thus, Lazard was particularly well-suited to provide the investment banking services to the Debtors and the Reorganized Debtors that are contemplated by the Engagement Letter and described herein.

Services to Be Rendered

12. Lazard has agreed to continue to provide services to the Debtors or Reorganized Debtors (as applicable) in these chapter 11 cases in accordance with the terms and conditions set

forth in the Engagement Letter. The terms of the Engagement Letter reflect the mutual agreement between the Debtors and Lazard as to the substantial efforts required of Lazard throughout the course of these proceedings. The Engagement Letter provides, in consideration for the compensation contemplated thereby, that Lazard will, to the extent reasonably requested by the Debtors, perform the following investment banking services (collectively, the “Services”):³

- (a) reviewing and analyzing the Debtors’ businesses, operations, and financial projections;
- (b) evaluating the Debtors’ potential debt capacity in light of its projected cash flows;
- (c) assisting in the determination of an appropriate capital structure for the Debtors;
- (d) assisting in the determination of a range of values for the Debtors on a going concern basis;
- (e) assisting in analyzing potential liability management transactions or other capital structure alternatives, including any Restructuring;
- (f) advising the Debtors on tactics and strategies for negotiating with Transaction counterparties and the Debtors’ Stakeholders;
- (g) rendering financial advice to the Debtors and participating in meetings or negotiations with the Debtors’ Stakeholders or other appropriate parties in connection with any Restructuring;
- (h) advising the Debtors on the timing, nature, and terms of new securities, other consideration, or other inducements to be offered pursuant to any Restructuring;
- (i) assisting the Debtors in preparing documentation within Lazard’s area of expertise that is required in connection with any Restructuring;
- (j) attending meetings of the Board of Directors of the Debtors with respect to matters on which Lazard has been engaged to advise under the Engagement Letter;

³ In the event of any inconsistency between the description of the Services as set forth herein and the Engagement Letter, the Engagement Letter shall control. Also, capitalized terms not otherwise defined in this description of the Services shall have the meanings ascribed to such terms in the Engagement Letter.

- (k) providing testimony in any proceeding before the Court, as necessary, with respect to matters on which Lazard has been engaged to advise under the Engagement Letter; and
- (l) providing the Debtors with other advice relevant to the foregoing.

13. As set forth above, prior to the Petition Date, Lazard provided Services to the Debtors in connection with their negotiations with certain of their stakeholders on the terms of a prepackaged restructuring of the Debtors, Services which Lazard continues to provide now that the Debtors have filed these chapter 11 cases. As a result, Lazard has gained significant, specific knowledge of the Debtors' businesses and the proposed restructuring pursued in these cases. Lazard's provision of the aforementioned Services is critical to enable the Debtors and the Reorganized Debtors to maximize the value of their estates. Lazard has indicated a willingness to act on behalf of the Debtors and the Reorganized Debtors, on the terms described herein and in the Engagement Letter. Additionally, Lazard has advised the Debtors and the Reorganized Debtors that it will endeavor to coordinate with the other retained professionals in these chapter 11 cases to avoid unnecessary duplication or overlap of work.

Professional Compensation

14. Subject to Court approval, and in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, the Reorganized Debtors will compensate Lazard in accordance with the terms and provisions of the Engagement Letter, which provides a compensation and expense reimbursement structure (the "Fee and Expense Structure") in relevant part as follows:⁴

⁴ In the event of any inconsistency between the description of the Fee and Expense Structure as set forth herein and the Engagement Letter, the Engagement Letter shall control. Also, capitalized terms not otherwise defined in this description of the Fee and Expense Structure shall have the meanings ascribed to such terms in the Engagement Letter.

- (a) Monthly Fees equal to \$270,967.74, which already has been paid by the Debtors.
- (b) A fee payable upon the consummation of a Restructuring, equal to \$7,729,032 (the “Restructuring Fee”).
- (c) In addition to any fees that may be payable to Lazard and, regardless of whether any transaction occurs, the Debtors shall promptly reimburse Lazard for all reasonable expenses incurred by Lazard (including travel and lodging, data processing and communications charges, courier services, and other expenditures) and the reasonable fees and expenses of counsel, if any, retained by Lazard.
- (d) As part of the compensation payable to Lazard under the Engagement Letter, the Debtors agreed that the Indemnification Agreement shall also apply to Lazard’s engagement under the Engagement Letter.

15. The Reorganized Debtors believe that the Fee and Expense Structure described above is comparable to compensation generally charged by other firms of similar stature to Lazard for comparable engagements, both in and out of bankruptcy. The Reorganized Debtors also have been advised by Lazard that the Fee and Expense Structure is consistent with Lazard’s normal and customary billing practices for cases of this size and complexity, which require the level and scope of services outlined.

16. In determining the level of compensation to be paid to Lazard and its reasonableness, the Debtors compared Lazard’s proposed fees with the range of investment banking fees in other large and complex restructurings and chapter 11 cases. The Fee and Expense Structure was agreed upon by the parties in anticipation that a substantial commitment of professional time and effort would be required of Lazard and its professionals, that such commitment may foreclose other opportunities for Lazard, and that the actual time and commitment required of Lazard and its professionals to perform the services hereunder may vary substantially from week to week or month to month. Additionally, the Fee and Expense Structure was established to reflect the difficulty of the extensive assignments Lazard expects to undertake,

as well as the potential for failure. The Reorganized Debtors thus believe that the Fee and Expense Structure is reasonable.

17. Lazard has obtained valuable institutional knowledge of the Debtors' businesses, financial affairs, and creditors as a result of its providing services to the Debtors before the Petition Date. Therefore, Lazard is not only well qualified, but also uniquely able to perform these services and assist the Debtors in these chapter 11 cases. Moreover, the Reorganized Debtors believe that Lazard's services assisted the Debtors in achieving a successful outcome of these chapter 11 cases.

18. Lazard's strategic and financial expertise as well as its capital markets knowledge, financing skills, restructuring capabilities, and mergers and acquisitions expertise, some or all of which might have been required by the Debtors and the Reorganized Debtors during the term of Lazard's engagement hereunder, were important factors in determining the Fee and Expense Structure. The Reorganized Debtors believe that the ultimate benefit of Lazard's services hereunder cannot be measured by reference to the number of hours to be expended by Lazard's professionals in the performance of such services.

19. It is not the general practice of investment banking and financial services firms, including Lazard, to keep detailed time records similar to those customarily kept by attorneys, nor do such investment banking and financial services firms keep time records on a "project category" basis. Notwithstanding that Lazard does not charge for its services on an hourly basis, Lazard intends to file interim and final fee applications (as applicable) for the allowance of compensation for services rendered and reimbursement of expenses incurred. Such applications will include time records setting forth, in a summary format, a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors. Because Lazard does not ordinarily maintain contemporaneous

time records in one-tenth-hour (.1) increments or provide or conform to a schedule of hourly rates for its professionals, Lazard will file time records in half-hour (.5) increments. Lazard also will maintain detailed records of any actual and necessary costs and expenses incurred in connection with the Services discussed above. Lazard's applications for compensation and expenses will be paid by the Debtors upon approval by this Court.

20. Lazard has not shared or agreed to share any compensation to be paid by the Debtors or the Reorganized Debtors with any other person, other than principals and employees of Lazard, in accordance with section 504 of the Bankruptcy Code.

21. The Debtors and Lazard negotiated the Fee and Expense Structure to function as and be an interrelated, integrated unit, in correspondence with Lazard's services, which Lazard renders not in parts, but as a whole. It would be contrary to the intention of Lazard and the Debtors for any isolated component of the entire Fee and Expense Structure to be treated as sufficient consideration for any isolated portion of Lazard's services. Instead, the Debtors and Lazard intend that Lazard's services be considered and be compensated by the Fee and Expense Structure in its entirety.

22. In sum, in light of the foregoing and given the numerous issues that Lazard is addressing and may be required to address in the performance of its services hereunder, Lazard's commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for Lazard's services for engagements of this nature, both out-of-court and in a chapter 11 context, the Reorganized Debtors believe that the Fee and Expense Structure is market-based and fair and reasonable under the standards set forth in section 328(a) of the Bankruptcy Code.

23. Accordingly, as more fully described below, the Reorganized Debtors believe that this Court should approve Lazard's retention subject solely to the standard of review set forth in section 328(a) of the Bankruptcy Code and that Lazard's compensation should not be subject to any additional standard of review under section 330 of the Bankruptcy Code.

Indemnification and Related Provisions

24. As part of the overall compensation payable to Lazard under the terms of the Engagement Letter, the Debtors have agreed to indemnification, contribution and reimbursement obligations as described in the Indemnification Agreement, which remains in full force and effect. Generally, these provisions provide that the Debtors will, among other things, indemnify, hold harmless, and provide contribution and reimbursement to Lazard and its affiliates, and the respective directors, officers, members, employees, agents or controlling persons of each of the foregoing under certain circumstances.⁵

25. The Reorganized Debtors and Lazard believe that these indemnification and related provisions are customary and reasonable for financial advisory and investment banking engagements, both in- and out-of-court, and reflect the qualifications and limitations on indemnification provisions that are customary in this District and other jurisdictions. Similar indemnification arrangements have been approved and implemented in other large chapter 11 cases by courts in this jurisdiction.

26. The Debtors and Lazard negotiated the terms of the Engagement Letter and Indemnification Agreement at arm's length. The provisions of the Indemnification Agreement, and viewed in conjunction with the other terms of Lazard's proposed retention and the importance

⁵ To the extent there is any inconsistency between this Application's summary of the Indemnification Agreement provisions and the actual terms of the Indemnification Agreement, the terms of the Indemnification Agreement shall control.

of the Services, are reasonable and in the best interests of the Debtors, their estates, and their creditors. Accordingly, as part of this Application, the Reorganized Debtors request that this Court approve the terms of the Indemnification Agreement.

No Duplication of Services

27. The services provided by Lazard were intended to complement, and not duplicate, the services rendered by other professionals retained in these chapter 11 cases. Lazard understands that the Debtors and Reorganized Debtors retained additional professionals during the term of the engagement and worked cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors and to avoid unnecessary duplication of services.

Disinterestedness

28. To the best of the Reorganized Debtors' knowledge, information, and belief, and except and to the extent disclosed herein and in the Cowan Declaration, Lazard is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and holds no interest materially adverse to the Debtors, or the Reorganized Debtors, or their estates in connection with the matters for which Lazard is to be retained by the Debtors.

29. During the ninety-day period prior to the Petition Date, Lazard was paid in the ordinary course certain fees and expense reimbursements. Specifically, (a) on December 30, 2020, Lazard was paid \$70,967.74 on account of the prorated December 2020 Monthly Fee and (b) on January 8, 2021, Lazard was paid \$200,000 on account of the January 2021 Monthly Fee.

Relief Requested Should Be Granted

30. The Reorganized Debtors seek authority to employ and retain Lazard as their investment banker under section 327 of the Bankruptcy Code, which provides that a debtor is

authorized to employ professional persons “that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [Reorganized Debtors] in carrying out their duties under this title.” 11 U.S.C. § 327(a). Section 1107(b) of the Bankruptcy Code elaborates upon sections 101(14) and 327(a) of the Bankruptcy Code as those sections relate to cases under chapter 11 of the Bankruptcy Code, providing that “a person is not disqualified for employment under section 327 of the Bankruptcy Code by a debtor in possession solely because of such person’s employment by or representation of the debtor before the commencement of the case.” 11 U.S.C. § 1107(b).

31. The Reorganized Debtors seek approval of the Engagement Letter, including the Fee and Expense Structure and the Indemnification Agreement pursuant to section 328(a) of the Bankruptcy Code, which provides that the Debtors, “with the court’s approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.” 11 U.S.C. § 328(a). Accordingly, section 328(a) of the Bankruptcy Code permits the compensation of professionals, including investment bankers, on flexible terms that reflect the nature of their services and market conditions.

Thus, section 328 is a significant departure from prior bankruptcy practice relating to the compensation of professionals. Indeed, as the United States Court of Appeals for the Fifth Circuit recognized in *Donaldson Lufkin & Jenrette Securities Corp. v. National Gypsum (In re National Gypsum Co.)*, 123 F.3d 861, 862 (5th Cir. 1997): Prior to 1978 the most able professionals were often unwilling to work for bankruptcy estates where their compensation would be subject to the uncertainties of what a judge thought the work was worth after it had been done. That uncertainty continues under the present § 330 of the Bankruptcy Code, which provides that the court award to professional consultants “reasonable compensation” based on relevant factors of time and comparable costs, etc. Under present § 328 the professional may avoid that

uncertainty by obtaining court approval of compensation agreed to with the trustee (or debtor or committee).

Id. (internal citations omitted).

32. Furthermore, the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 amended section 328(a) of the Bankruptcy Code as follows:

The trustee, or a committee appointed under section 1102 of this title, with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, *on a fixed or percentage fee basis*, or on a contingent fee basis.

11 U.S.C. § 328(a) (emphasis added). This change makes clear that the Reorganized Debtors may retain, with Court approval, a professional on a fixed or percentage fee basis such as the Fee and Expense Structure provided for in the Engagement Letter.

33. The Reorganized Debtors believe the Engagement Letter, including the Fee and Expense Structure, and Indemnification Agreement contain reasonable terms and conditions of employment and should be approved under section 328(a) of the Bankruptcy Code. The Fee and Expense Structure adequately reflects (a) the nature of the services to be provided by Lazard and (b) fee and expense structures and indemnification provisions typically utilized by Lazard and other leading investment banking firms, which do not bill their time on an hourly basis and generally are compensated on a transactional basis. In particular, the Reorganized Debtors believe the Fee and Expense Structure creates a proper balance between fixed monthly fees and contingency fees based on the successful raises of new capital and the overall success of these chapter 11 cases. Moreover, Lazard's substantial experience with respect to investment banking services, coupled with the nature and scope of work already performed by Lazard before the Petition Date, further supports the reasonableness of the Fee and Expense Structure.

Notice

34. The Reorganized Debtors will provide notice of this Application to: (a) the United States Trustee for the Southern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the administrative agent under the ABL Facility and counsel thereto; (d) the administrative agent under the Debtors' prepetition term loan facilities and counsel thereto; (e) counsel to the Ad Hoc First Lien Term Lender Group; (f) counsel to the Ad Hoc Crossover Lender Group; (g) counsel to the Sponsor; (h) the United States Attorney's Office for the Southern District of Texas; (i) the Internal Revenue Service; (j) the United States Securities and Exchange Commission; (k) the state attorneys general for states in which the Debtors conduct business; and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Reorganized Debtors request that the Court enter an order granting the relief requested in this Application and such other and further relief as is appropriate under the circumstances.

Dated: March 8, 2021

/s/ William Langley

William Langley
Belk, Inc.,
Chief Financial Officer

Certificate of Service

I certify that on March 8, 2021, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kristhy M. Peguero

Kristhy M. Peguero

Exhibit A

Cowan Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BELK, INC., *et al.*,¹

Reorganized Debtors.

)
) Chapter 11
)
) Case No. 21-30630 (MI)
)
) (Jointly Administered)
)

**DECLARATION OF TYLER COWAN IN SUPPORT OF THE REORGANIZED
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (I) AUTHORIZING THE
REORGANIZED DEBTORS TO RETAIN AND EMPLOY LAZARD FRÈRES & CO.
LLC AS INVESTMENT BANKER EFFECTIVE AS OF THE PETITION DATE, (II)
MODIFYING CERTAIN TIME-KEEPING REQUIREMENTS, AND (III) GRANTING
RELATED RELIEF**

I, Tyler Cowan, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury that:

1. I am a Managing Director of the firm Lazard Frères & Co. LLC ("Lazard"), which has its principal office at 30 Rockefeller Plaza, New York, New York 10020. I am authorized to execute this Declaration on behalf of Lazard and in support of the Reorganized Debtors' application (the "Application") for entry of an order authorizing the Debtors and the Reorganized Debtors to retain and employ Lazard as their sole investment banker in these chapter 11 cases, effective as of the Petition Date. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.² Lazard was originally retained by and entered into the

¹ A complete list of each of the Reorganized Debtors in these chapter 11 cases may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <https://cases.primeclerk.com/belk>. The location of the Reorganized Debtors' service address is 2801 West Tyvola Road, Charlotte, North Carolina 28217.

² Certain disclosures herein relate to matters within the personal knowledge of other professionals at Lazard and are based on information provided by them.

Indemnification Agreement with the Debtors on December 21, 2020, and entered into the Engagement Letter on February 1, 2021.³

2. Lazard is a preeminent international financial advisory and asset management firm. Lazard, together with its predecessors and affiliates, has been advising clients around the world for over 150 years. Lazard has dedicated professionals who provide restructuring services to its clients and the current managing directors, directors, vice presidents, and associates of Lazard have extensive experience working with financially troubled companies in complex financial restructurings out-of-court and in chapter 11 proceedings. Lazard and its principals have been involved as advisor to debtor, creditor, and equity constituencies and government agencies in many reorganization cases. Since 1990, Lazard and its affiliates have been involved in more than 250 restructurings, totaling more than \$1 trillion in debtor liabilities.

3. Notably, Lazard has been retained as an investment banker and financial advisor in numerous large and complex chapter 11 cases, including, among others: *In re Valaris PLC*, No. 20-34114 (MI) (Bankr. S.D. Tex. 2020); *In re Nieman Marcus Group LTD LLC*, No. 20-32519 (DRJ) (Bankr. S.D. Tex. 2020); *In re Forever 21, Inc.*, No. 19-12122 (KG) (Bankr. D. Del. 2019); *In re Weatherford International PLC*, No. 19-33694 (DRJ) (Bankr. S.D. Tex. 2019); *In re Insys Therapeutics, Inc.*, No. 19-11292 (KG) (Bankr. D. Del. 2019); *In re Sears Holdings Corporation*, No. 18-23538 (RDD) (Bankr. S.D.N.Y. 2018); *In re FirstEnergy Solutions Corp.*, No. 18-50757 (Bankr. N.D. Ohio 2018); *In re Claire's Stores, Inc.*, No. 18-10584 (MFW) (Bankr. D. Del. 2018); *In re CGG Holding (U.S.) Inc.*, No. 17-11637 (MG) (Bankr. S.D.N.Y. 2017); *In re Toys "R" Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. 2017); *In re The Gymboree Corp.*, No. 17-32986

³ Except as provided in the Engagement Letter, the Engagement Letter supersedes and restates certain prior agreements between Lazard and the Debtors. Copies of the Engagement Letter and the Indemnification Agreement are attached to the proposed Order as Exhibit 1 and Exhibit 2, respectively.

(KLP) (Bankr. E.D. Va. 2017); *In re Stone Energy Corp.*, No. 16-36390 (MI) (Bankr. S.D. Tex. 2017); *RCS Capital Corp.*, No. 16-10223 (MFW) (Bankr. D. Del. 2016); *In re LINN Energy, LLC*, No. 16-60040 (Bankr. S.D. Tex. 2016); *In re Peabody Energy Corp.*, No. 16-42529 (Bankr. E.D. Mo. 2016); *In re Paragon Offshore plc*, No. 16-10386 (CSS) (Bankr. D. Del. 2016); *In re Hercules Offshore, Inc.*, No. 15-11685 (KJC) (Bankr. D. Del. 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. 2015); *In re Chassix Holdings, Inc.*, No. 15-10578 (MEW) (Bankr. S.D.N.Y. 2015); *In re Dendreon Corp.*, No. 14-12515 (LSS) (Bankr. D. Del. 2014); *In re Legend Parent, Inc.*, No. 14-10701 (RG) (Bankr. S.D.N.Y. 2014); *In re AWI Delaware, Inc.*, No. 14-12092 (KJC) (Bankr. D. Del. 2014); *In re QCE Finance LLC*, No. 14-10543 (PJW) (Bankr. D. Del. 2014).

4. Furthermore, since being retained by the Debtors in December 2020, Lazard has advised and assisted the Debtors in connection with, among other things, (i) analyzing the Debtors' capital structure and various restructuring alternatives related thereto, (i) negotiating with certain of the Debtors' various creditor constituencies regarding a potential restructuring, and (iii) securing an infusion of \$225 million in new money. In providing the foregoing and other prepetition services, Lazard has worked closely with the Debtors, their management, and their other advisors and has become well acquainted with, among other things, the Debtors' operations, business needs, and capital structure.

5. In connection with its proposed retention by the Debtors in these chapter 11 cases, Lazard obtained from the Debtors' counsel the names of individuals and entities that may be parties in interest in these chapter 11 cases (the "Potential Parties in Interest"), which parties are listed on **Schedule 1**, annexed hereto.⁴ Lazard then compared the names of the Potential Parties in Interest

⁴ Among other parties, the Schedule 1 received from the Debtors' counsel includes non-Debtor affiliates; equity holders holding 5% or more of the Debtors' equity; administrative agents; lenders; current officers and directors; banks; insurers; professionals; landlords; litigation parties; utilities; sureties and letters of credit holders; taxing

with the names of entities that have entered into engagement agreements with Lazard in the last three years. To the extent that this inquiry revealed that any of the Potential Parties in Interest (or any of their known or apparent affiliates) entered into any such engagement agreements with Lazard within the last three years, such parties are listed on **Schedule 2** annexed hereto. To the best of my knowledge and belief, Lazard's representation of each entity listed on **Schedule 2** (or its known or apparent affiliates) was or is only on matters that are unrelated to these chapter 11 cases. Other than as listed on **Schedule 2**, I am unaware of any engagement agreements of Lazard with the Potential Parties in Interest within the last three years. Given the size of Lazard and the breadth of Lazard's client base, however, it is possible that Lazard may now or in the future be retained by one or more of the Potential Parties in Interest in unrelated matters without my knowledge.

6. In addition to the parties listed on **Schedule 2**, Lazard may also represent, or may have represented, affiliates, equity holders or sponsors of Potential Parties in Interest and Lazard may have worked with, continue to work with, have or had mutual clients with, been represented by and/or advised certain accounting and law firms that are Potential Parties in Interest (and, in the case of law firms, may have entered into engagement agreements in which the law firm was named as client although the work was performed for a mutual client of Lazard's and the applicable law firm). Lazard may also represent, or may have represented in the past, committees or groups of lenders or creditors in connection with certain restructuring or refinancing engagements, which committees or groups include, or included, entities that are Potential Parties in Interest. Certain of

authorities and regulatory agencies; bankruptcy judges in the Southern District of Texas; the U.S. Trustee's office for the Southern District of Texas; and the largest vendors based on twelve-month prepetition spend.

the Potential Parties in Interest may also be vendors and/or have other non-investment banking relationships with Lazard.

7. Although Lazard has researched the Potential Parties in Interest list, the Debtors may also have numerous customers, creditors, competitors, and other parties with whom they maintain business relationships that are not included as Potential Parties in Interest and with whom Lazard may maintain business relationships. Additionally, Lazard is a U.S. operating subsidiary of an international financial advisory and asset management firm that has several legally separate and distinct affiliates. Although it is possible that employees of certain affiliates may assist Lazard in connection with Lazard's engagement, as Lazard is the only entity being retained by the Debtors, except as otherwise stated herein, we have researched only the electronic client files and records of Lazard, not of all of its affiliates, to determine relationships with any Potential Parties in Interest.

8. In addition, as of the date hereof, Lazard and its affiliates have approximately 2,900 employees worldwide. It is possible that certain of Lazard's and its affiliates' respective directors, officers, and employees may have had in the past, may currently have, or may in the future have connections to (i) the Debtors or Reorganized Debtors, (ii) Potential Parties in Interest in these chapter 11 cases, or (iii) funds or other investment vehicles that may own debt or securities of the Debtors or Reorganized Debtors or other Potential Parties in Interest.

9. Prior to filing the Application, Lazard confirmed that it and its financial advisory affiliates (the "Financial Advisory Affiliates") do not hold any debt or equity securities of the Debtors. Lazard also confirmed that its Financial Advisory Affiliates are not engaged to advise any Potential Party in Interest in connection with these chapter 11 proceedings. In addition, Lazard maintains a conflicts clearance system to ensure that any new or potential engagement by a

creditor, competitor or other interested party, in each case in connection with these chapter 11 proceedings, would not be approved to move forward.

10. Lazard is wholly-owned by Lazard Group LLC, which is the primary holding company subsidiary of Lazard Ltd, a public company listed on the NYSE (together, Lazard Group LLC and Lazard Ltd, the “Parent Entities”). Lazard is a separate legal entity and is an SEC- and FINRA-regulated broker-dealer business of the Parent Entities. Lazard also has asset management affiliates, Lazard Asset Management LLC (“LAM”) and Lazard Frères Gestion SAS (“LFG”), and an affiliate, Edgewater HoldCo LLC, that hold interests in the management companies for certain private funds (“Edgewater” and collectively, the “Asset Management Affiliates”). Lazard, however, is the only entity being retained by the Debtors and Reorganized Debtors, and no employees of the Parent Entities or any other affiliates of Lazard (including the Financial Advisory Affiliates and the Asset Management Affiliates) will be engaged to advise the Debtors and Reorganized Debtors on these chapter 11 cases.

11. Lazard hereby confirms that its Parent Entities have not entered into engagement agreements with the Potential Parties in Interest (or their apparent affiliates or entities that Lazard believes to be affiliates, as the case may be) within the last three years. Also, no Parent Entity has a relationship with the Debtors or Reorganized Debtors of which Lazard is aware after due inquiry.

12. As noted, Lazard also has asset management affiliates, LAM, LFG, and Edgewater. Although Lazard receives payments from LAM, LFG, and Edgewater generated by their respective business operations, each of LAM, LFG, and Edgewater is operated as a separate and distinct affiliate and is separated from Lazard’s other businesses. As part of their regular business operations, LAM and LFG may act as investment advisor for or trade securities (including in discretionary client accounts, and through the operation of hedge funds and mutual funds, in which

cases investment decisions are made by LAM or LFG), including on behalf of creditors, equity holders or other parties in interest in these cases, and Lazard or its respective affiliates, managing directors and employees. Some of these LAM or LFG accounts and funds may have held, may now hold, or may in the future hold debt or equity securities of the Debtors or Reorganized Debtors, or the Debtors' or Reorganized Debtors' creditors, equity holders, or other parties in interest in these cases, and LAM or LFG may have relationships with such parties. Furthermore, some of the investment funds managed by Edgewater may have held, may now hold or may in the future hold debt or equity securities of the Debtors or Reorganized Debtors or the Debtors' or Reorganized Debtors' creditors, equity holders, or other parties in interest in these cases. Additionally, the Debtors, their creditors, equity holders, or other parties in interest in these cases, and Lazard or its affiliates, managing directors, and employees, may be investors in investment funds that are managed by Edgewater.

13. The Asset Management Affiliates are not involved in the Debtors' engagement of Lazard in any capacity. Moreover, Lazard has compliance procedures in place to ensure that (i) no third-party confidential or non-public information received by Lazard and/or the Financial Advisory Affiliates has been or will be available to employees of the Asset Management Affiliates, and (ii) no third-party confidential or non-public information received by the Asset Management Affiliates has been or will be available to employees of Lazard and/or the Financial Advisory Affiliates. These procedures consist of, among other things:

- (a) no shared or common spaces between Lazard and the Financial Advisory Affiliates, on the one hand, and the Asset Management Affiliates, on the other hand;
- (b) keycard restricted access between Lazard and Financial Advisory Affiliates spaces, on the one hand, and Asset Management Affiliates spaces, on the other hand; and

- (c) system-email and file restrictions that (i) generally prevent emails and sharing of files between employees of Lazard and the Financial Advisory Affiliates, on the one hand, and Asset Management Affiliates employees, on the other hand, and (ii) capture emails that are transmitted between those groups for review by Lazard's legal and compliance department.

14. Lazard and all of its direct and indirect affiliates, including the Financial Advisory Affiliates and Asset Management Affiliates, are ultimately owned directly or indirectly by the Parent Entities. However, the Asset Management Affiliates are operated separately from Lazard and the Financial Advisory Affiliates. Additionally, other than members of certain "control groups" such as compliance, legal and IT and members of senior management, who are tasked with, among other things, general management responsibilities or supervising and monitoring the various businesses' compliance with the aforementioned information barriers and/or other policies and procedures of Lazard, no officer, director or employee of Lazard, on the one hand, is an officer, director or employee of the operating entities in the Asset Management Affiliates, on the other hand.

15. In addition to the procedures described in paragraph 13 above regarding the separation of Lazard and/or the Financial Advisory Affiliates and the Asset Management Affiliates, policies applicable to employees of Lazard and the Financial Advisory Affiliates include a "need to know" policy regarding the handling of sensitive information. Such employees periodically re-affirm their knowledge of and compliance with such policies and procedures.

16. During the ninety-day period prior to the Petition Date, Lazard was paid in the ordinary course certain fees and expense reimbursements. Specifically, (a) on December 30, 2020, Lazard was paid \$70,967.74 on account of the prorated December 2020 Monthly Fee and (b) on January 8, 2021, Lazard was paid \$200,000 on account of the January 2021 Monthly Fee.

17. Other than as disclosed herein, Lazard has no relationship with the Debtors or Reorganized Debtors of which I am aware after due inquiry.

18. Based upon the foregoing, I believe Lazard is disinterested as defined in section 101(14) of the Bankruptcy Code and does not hold or represent an interest adverse to the Debtors, or Reorganized Debtors, or their estates.

19. The Indemnification Agreement includes standard and customary terms contained in Lazard's engagement letters both in and outside of bankruptcy cases. Based on my experience in the market for investment banking services, the Indemnification Agreement is similar to the indemnification provisions in engagement letters of other similarly situated investment banking firms in engagements both in and outside of bankruptcy.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: March 8, 2021

Respectfully submitted,

/s/ Tyler Cowan

Name: Tyler Cowan

Title: Managing Director

Lazard Frères & Co. LLC

Schedule 1

Potential Parties in Interest

SCHEDULE 1¹

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtors
1(b)	Debtor Affiliates
1(c)	Directors and Officers
1(d)	5% or More Equity Holders
1(e)	Bankruptcy Judges and Staff
1(f)	Bankruptcy Professionals
1(g)	Banks and Lenders
1(h)	Insurers
1(i)	Landlords
1(j)	Litigants
1(k)	Sureties and Letter of Credit Providers
1(l)	Taxing Authorities and Governmental/Regulatory Agencies
1(m)	U.S. Trustee Personnel for the Southern District of Texas
1(n)	Utilities
1(o)	Significant Vendors

¹ Counsel for the Reorganized Debtors supplied this Schedule 1 to Lazard for the purposes of Lazard's conflicts search of potential parties in interest in connection with its preparation and submission of the Retention Application. This Schedule 1 should not be relied upon by any party for any other purpose. To the extent possible, entities are listed only once this Schedule; therefore, a party that otherwise would fall within multiple categories is likely to be listed under only one category.

SCHEDULE 1(a)

Debtors

Bear Parent Inc.
Belk Accounts Receivable LLC
Belk Administration Co.
Belk Center Inc., The
Belk Department Stores LP
Belk eCommerce LLC
Belk Gift Card Co. LLC
Belk Inc.
Belk International Inc.
Belk Merchandising LLC
Belk Sourcing LLC
Belk Stores of Mississippi LLC
Belk Stores of Virginia LLC
Belk Stores Services Inc.
Belk Texas Holdings LLC
Belk-Simpson Co. of Greenville

SCHEDULE 1(b)

Debtor Affiliates

Fashion Holdings Intermediate LLC
Fashion Holdings LLC
Fashion Intermediate Inc.
Fashion Top Co. LLC

SCHEDULE 1(c)

Directors and Officers

Fossati, Paul
Frizzley, Jill
Gray, Stacy S.
Harper, Lisa M.
Hawkins, Jacob
Hendricks, Donald L.
Langley, William R.
Mirandi, Peter
Panagos, Steve
Park, Hyon
Patel, Nir
Riggs, Leslie
Sweeney, Rob

SCHEDULE 1(d)

5% or More Equity Holders

Sycamore Partners

SCHEDULE 1(e)

Bankruptcy Judges and Staff

Alonzo, Albert
Andresen, Jeannie
Castro, Ana
Chavez, Jeannie
Conrad, Tracey
Do, Linhthu
Isgur, Marvin
Jones, David R.
Laws, Tyler
Lopez, Christopher M.
Miller, Elizabeth
Norman, Jeffrey P.
Ochsner, Nathan
Picota, Kimberly
Portillo, Vriana
Rios, Mario
Rodriguez, Eduardo V.
Saldana, Rosario

SCHEDULE 1(f)

Bankruptcy Professionals

Alvarez & Marsal
Evercore Inc.
Evercore LLC
Latham & Watkins LLP
Lazard Ltd.
Morgan, Lewis & Bockius LLP
O'Melveny & Myers LLP
PJT Partners LP
Willkie Farr & Gallagher LLP

SCHEDULE 1(g)

Banks and Lenders

<p>1828 CLO Ltd. 3M Employee Retirement Income Plan American Money Management AMMC CLO Apex Credit Partners Arch Street CLO Ltd. Assured Investment Management LLC Axis Specialty Ltd. Bank of America NA Barclays Bank plc Baycity Alternative Investment Funds SICAV-SIF-Baycity US Senior Loan Fund Birchwood Park CLO Ltd. Black Diamond Capital Management Blackstone Debt Advisors (GSO Capital Partners) Blackstone Group Inc. Blair Funding LLC Blue Cross & Blue Shield of Florida Inc. BlueMountain CLO BlueMountain Fuji BMO Harris Bank NA BNP Paribas Asset Management United States BNPP IP CLO Bowman Park CLO Ltd. California Street CLO IX LP Canaras Capital Management LLC Capital One Business Credit Corp. Carlyle Investment Cent CLO City National Rochdale Fixed Income Opportunities Fund City National Rochdale Funds Columbia Cent CLO Advisors LLC Columbia Funds Series Trust Columbia Management Investment Advisers LLC Cork Street CLO Designated Activity Co. CPS Managers Master Fund LP Cumberland Park CLO Ltd.</p>	<p>Cutwater Holdings LLC CVC Credit Partners Deutsche Asset Management Inc. Syndicated Loans from Flagship Capital Corp. Dorchester Park CLO Designated Activity Co. EAF Complan II-Private Debt Ellington CLO Emerson Park CLO Ltd. Endurance Specialty Insurance Ltd. Evans Grove CLO Ltd. Exelon Strategic Credit Holdings LLC Fifth Third Bank First Eagle Private Credit Flatiron CLO 2015-1 Ltd. Franklin Floating Rate Trust FS KKR Capital Corp. GAM (Luxembourg) SA - Zilux FCP-SIF-Zilux Senior Loans Global GIC Special Investments Pte. Ltd. Goldman Sachs Trust II - Goldman Sachs Multi-Manager Non-Core Fixed Income Fund Great American Insurance Co. Great American Life Insurance Co. Greywolf Capital Management LP GSO Capital Partners LP Guggenheim Partners Investment Management LLC Hamilton Finance LLC HCA Inc. Master Retirement Trust Hein Park Capital Management LP Hempstead II CLO Ltd. Highland Capital Management Fund Advisors LP IAM National Pension Fund Insight North America LLC Intel Retirement Plans Collective Investment Trust J.H. Lane Partners LP Jefferies Finance LLC</p>
---	---

Jefferies Leveraged Credit Products LLC
 JFIN CLO
 JSCC Holdings LLC
 Kattriona Investment Pte. Ltd.
 KKR & Co. Inc.
 KKR CLO
 KKR PCOP II Caymen Investors A LP
 KKR TFO Partners LP
 Lockwood Grove CLO Ltd.
 MainStay Funds Trust
 Maverick Enterprises Inc.
 Medtronic Holdings SARL
 Menard Inc.
 Mercer Field II CLO Ltd.
 Midtown Acquisitions LP
 MJX Asset Management LLC
 MJX Asset Management LLC - Venture
 CLO
 Monarch Grove CLO Ltd.
 Morgan Stanley Bank NA
 Mountain View CLO
 Municipal Employees Annuity & Benefit
 Fund of Chicago
 Nassau Corporate Credit LLC
 New York City Police Pension Fund
 Newark BSL CLO 1 Ltd.
 NewStar Arlington Senior Loan Program
 LLC
 NewStar Berkeley Fund CLO LLC
 NewStar Exeter Fund CLO LLC
 NewStar Fairfield Fund Clo Ltd.
 Nikko AM Global Investments (Cayman) -
 Hyfi Aquamarine Loan Fund
 NN (L) Flex - Senior Loans
 Nomura Corporate Funding Americas LLC
 Nut Tree Capital Management LP
 Nuveen Fund
 NYL Investors LLC
 NZCG Funding Ltd.
 Oaktree Capital Management LP
 Oregon Public Employees Retirement Fund
 OZLM
 Pacific Life Insurance Co.
 PCOP II Topco Intermediate B LP
 PensionDanmark
 Pensionsforsikringsaktieselskab

PineBridge Investments
 Polar Bear Fund LP
 Principal Diversified Real Asset CIT
 Principal Funds Inc. - Diversified Real Asset
 Fund
 Prisma SPC Holdings Ltd.
 Provident Life & Accident Insurance Co.
 Prudential Insurance
 Regions Bank
 Salem Fields CLO Ltd.
 Saranac CLO
 SCOF-2 Ltd.
 Sculptor Capital LP
 Seix Advisors
 Seneca Park CLO Ltd.
 Seven Sticks CLO Ltd.
 Sonoma County Employees' Retirement
 Association
 South Carolina Retirement Systems Group
 Trust
 South Dock Funding Designated Activity
 Co.
 Strategic Credit Opportunities Partners LLC
 Symphony Asset Management
 Tactical Value SPN - Global Credit
 Opportunities LP
 Tall Tree Investment Management LLC
 TCI-Symphony CLO
 TD Bank NA
 Thacher Park CLO Ltd.
 Trestles CLO
 U.S. Bank NA
 UBS AG
 Verger Capital Fund LLC
 Virtus Asset Trust - Virtus Seix Floating
 Rate High Income Fund
 Vista US Subsidiary 1 Fund LLC
 Voya CLO
 Voya Investment Management
 Wellfleet Credit Partners LLC
 Wells Fargo Bank NA
 Wilshire Institutional Master Fund SPC -
 Guggenheim Alpha Segregated Portfolio

SCHEDULE 1(h)

Insurers

Allianz SE
Allied World Assurance Co. (US)
American Guarantee & Liability Insurance Co.
American International Group Inc.
ANV Global Services
Arch Specialty Insurance Co.
Aspen Specialty Insurance Co.
AXA XL
Beazley plc
CapSpecialty Inc.
Chubb Ltd.
Columbia Casualty Co.
Crum & Forster Insurance Co.
Endurance American Specialty Insurance Co.
Evanston Insurance Co.
Everest Indemnity Insurance Co.
First Specialty Insurance Co.
Great American Insurance Co.
Hartford Financial Services Group Inc., The
Homeland Insurance Co. of New York
Ironshore Specialty Insurance Co.
James River Insurance Co.
Lexington Insurance Co.
Liberty Mutual Holding Co. Inc.
Lloyd's of London
Mitsui Sumitomo Insurance Co. of America
Nationwide Mutual Insurance Co.
Navigators Insurance Co.
North American Co. for Life & Health Insurance
Princeton Excess & Surplus Lines Insurance Co., The
QBE Insurance Group Ltd.
RSUI Indemnity Co.
Safety National Casualty Corp.
Scottsdale Insurance Co.
Sompo Holdings Inc.
Tokio Marine HCC
Travelers Cos. Inc., The
Travelers P&C Co. of America
W.R. Berkley Corp.
Zurich Insurance Group AG

SCHEDULE 1(i)

Landlords

0124 SPG Anderson Mall LLC	Cherokee Mainstreet LLC
2505 S. Maint Street LLC	CK Belk Holdings LLC
4661 Shopping Center Association	Cole Credit Property Trust IV
4825 Simon Property Group LP	Cole Operating Partnership IV LP
8401 Michigan Road LLC	Cole/Faison JV Bethlehem GA
Aegis Realty Operating Partnership LP	College Square TEI Equities LLC
Ahoskie Center LLC	Combined Property Service Group
A-L 95 Creekside Town Center PH 3 LP	CPA 18 LP
Albany Mall LLC	CPT Peachtree Forum I LLC
Allied Development of Alabama LLC	CRC Mount Pleasant REIT LLC
American National Insurance Co.	Credit Suisse First Boston Mortgage
Anchor Columbia 2 LLC	Securities Corp. Commercial Mortgage
Applewood Shopping Center GP	Pass
Argento, Gina J.	Creekstone Juban I LLC
Asheboro Mall LLC	Crossroads Greenville Properties Ltd.
Asprey Real Estate Corp.	Cullman Shopping Center Inc.
Asset Management Technologies LLC	CVM Holdings LLC
ATC Investors LP	CW Joint Venture LLC
Atlantic North Land Trust Property	D Mall LLC
Management Support Inc.	Dalton Mall LLC
Auburn Mall LLC	Danville Mall LLC
Bainbridge Mall LLC	Danville, City of (VA), Industrial
Bank Ozk	Development Authority
Bel Air Mall Realty Holding LLC	Dare Center LLC
Biggs Park Inc.	DDR Crossroads Center LLC
Blue Ridge Mall LLC	DDRM Properties LLC
BPR-FF LLC	DDRTC Core Retail Fund LLC
BRC JV LLC	DDRTC Fayette Pavilion III & IV
Brixmor Operating Partnership LP	Decatur Mall LLC
BVA Avenue LLC	Delplace & Co. GP
BVCV High Point LLC	Destin Commons Ltd.
Capital Plaza Inc.	Distribution Technology Inc.
Capitol Funds Inc.	Douglas Associates
Carolina Mall LLC	Eastdale Mall LLC
Carolina Place LLC	Eastgate Associates Ltd.
Cary Towne Center Property LLC	Ershig Properties Inc.
Casto-Oakbridge Venture Ltd.	Excel Trust LP
CBL & Associates LP	Fickling & Co. Inc.
CBL-T-C LLC	Finmarc Wildewood LLC
CBL-TRS Joint Venture LLC	Five Properties Holding Co. LLC
Century Capital Group LLC	Foothills Mall Equities LLC
Charlottesville Fashion Square LLC	Four Plus Corp.

Fourth Quarter Properties 93 LLC
 G&I VII RCG Valley Park LLC
 Galleria Mall Investors LP
 Galleria Rock Hill LLC
 Gardner, Bill
 Gator Coastal Shopping Centre LLC
 GCTC Holdings LLC
 Gemini Alto Centerville Partners LLC
 GF Valdosta Holding LLC
 GGP Ivanhoe II Inc.
 GGP LP
 Gleason Mall LP
 Glimcher Properties LP
 Governor's Square Mall
 Grand Central Parkersburg LLC
 Greer Plaza Inc.
 Grovenstein QI LLC
 H/S Augustine LP
 H/S Florence LLC
 H/S New Bern LLC
 Halpern Enterprises Inc.
 Hatchers Square LLC
 Hawthorne Pinecrest LLC
 HC Lakeshore LLC
 HCW Private Development Co. LLC
 Heitman America Real Estate
 Henderson Square LP
 Hendon Golden East LLC
 HH Conyers Crossroads LLC
 Hines Global REIT 2615 Medical Center
 Parkway LLC
 Hoover Mall Ltd. LLC
 HRE Fund III LP
 Hupps Mill Plaza Associates LLC
 Hutton, David
 Ingles Markets Inc.
 Inland National Real Estate Services LLC
 Institutional Mall Investors LLC
 Intalytics Inc.
 IP Rockford Recap Ventures LLC
 Jacksonville Avenues LP
 Jacobson 5th Street LLC
 Jacobson Charlotte East LLC
 Jasper Mall Realty Holding LLC
 JG Winston-Salem LLC
 JMCR Sherman LLC

Jones Lang LaSalle Americas Inc.
 KDI Athens Mall LLC
 Khezrie, James
 KIMCO Income Operating Partnership LP
 Kin Properties Inc.
 Kingsport Mall LLC
 Kroger LP I
 Lake City Shopping Center
 Lake Pointe Property Owners Association
 Lakeview Pointe Shopping Center
 Laurens Retail I LLC
 Lazy B Cattle Venture Ltd.
 LB UBS 2006 C1 Triangle Town Boulevard
 LLC
 Lebcon Associates Ltd.
 Lenoir Retail I LLC
 Lexington Parkway Plaza LLC
 Libby Boone Enterprises LLC
 Libby Henderson Enterprises
 Light ACD Holdings LLC
 Longwood Village Shopping Center
 Macerich EQ LP
 Mall of South Carolina LP
 Mansfield Shops at Broad LLC
 Mayflower Apple Blossom LP
 MD Ruston Properties LLC
 Millan Enterprises LLC
 Milledgeville Associates LP
 Miller-Valentine of Columbia Ltd.
 MI-CFC 2007-7 N 46Th St LLC
 Monroe Crossing TEI Funds LLC
 Monroe Retail Group LLC
 MRW Retail Joint Venture
 Mullins Colony LLC
 Myrtle Beach Mall LLC
 New Port Richey Development Co. LLC
 News Co. LLC
 North Carolina, State of, Public Employees
 Retirement System
 North Main Phase II & III LLC
 Northpark Realty LP
 NRV Mall Associates
 Oaks Mall Gainesville LP
 Orange Park Mall LLC
 Oxford Retail Holding LLC
 Pacific Management Group LLC

PC Sweet Home Bama LLC	RPT Realty LP
Pecanland Mall LLC	RSE Independence LLC
Pengould LLC	S2 Forest Gate Associates LLC
Penrose Mall LLC	Saint Smitty LLC
Perlis Plaza Associates LLC	Samonds Legacy LLC
Pinnacle North II LLC	Sampson Crossing LLP
Pizitz of Dothan LLC	Sawmill Square Associates LP
Pleasant Ridge Town Center LLC	Scotland Crossing Investors LLC
Port Orange I LLC	Scott Village Big Springs LLC
PR Magnolia LLC	SE Aiken LLC
Preferred Apartment Communities Operating Partnership LP	Seayco-THF Conway Development LLC
PREIT Associates LP	Shallotte Crossing LLC
Prince of Orange LLC	Shelby Mall LLC
Prisa LHC LLC	Shelter Cove Towne Centre LLC
Provest Centre Pointe Plaza Associates LLC	Shoppes at River Crossing LLC
ProVest Lincoln Center LLC	Signal Hill Mall
ProVest PDQ Springdale LLC	Simon Property Group LP
Publix Super Markets Inc.	SL Nusbaum Realty Co.
Rae-Me Realty Inc.	Southampton CTR Joint Venture
Rancho Lufkin LP	SouthPark Mall LP
RCG Ventures Fund IV LP	Spotsylvania Mall Co.
RCG-Waycross Mall LLC	Statesboro Mall LLC
RD Tulsa Hills LP	Staunton EM2 LLC
Regional Malls LLC	Stirling Bossier LLC
Retail Properties of America Inc.	Stockbridge Lakeshore LLC
Retail Property Trust, The	Sumter Mall LLC
Ridgeview Crossing	T Surfside FL LLC
River Chase Shopping Center LLC	Tabani Natchez Mall LP
River Hills Mall	Tallahassee Retail Venture LLC
River Place Investors LLC	Tanglewood Venture LLC
River Ridge Mall JV LLC	Temecula's Elite LLC
Riverbitch Realty LLC	Temples Co., The
Riverchase Business Association Inc.	Tifton Plaza Owner LLC
Riverchase Land Acquisition LLC	TKG Smith Farm LLC
Roanoke Landing Associates LLC	TM Northlake Mall LP
Robertson's Creek Dunhill Investors LLC	TMP SRE 1 LLC
RockStep Christiansburg LLC	TN Oak Ridge Rutgers LLC
Rockstep McComb LLC	Town Center at Cobb LLC
Rockstep Meridian LLC	Towne Mall LLC
Rome Mall LLC	Tran, Khanh Quang
Rosen McIntosh Plaza LLC	Triangle East Shopping Center
RP Jackson Plaza LLC	Tri-City Inc.
RP Town & Country LLC	TUP 130 LLC
RPI Bel Air Mall LLC	Turtle Creek LP
RPI Greenville Mall LP	Unison Mooresville LLC
	University Mall LLC

University Mall Realty Ltd.
Urban Shopping Centers LP
US Properties Group Inc.
Valley Hills Mall LLC
Vernon Park Mall Holding Corp.
VG Venture LLC
VGEC LLC
Vicksburg Income Properties LLC
Victory Real Estate Investment LLC
Victory Square LLC
Village Lake Promenade LLC
Washington Prime Group LP
Waters Inc.
Waxahachie TC Partners Ltd.
Weatherford Dunhill LLC
West C Street Holdings LLC
West Georgia Commons LLC
West Town Mall LLC
Westgate Mall LP
Westminster Mall LLC
Whitestone REIT Operating Partnership LP
WHLR-Village of Martinsville LLC
Winbrook Management LLC
Winter Haven Citi Centre LLC
Wiregrass Realty LLC
WV Crossroads Realty LLC
Yale Waynesville LLC
YFP LLC

SCHEDULE 1(j)

Litigants

Alexander Ricks PLLC
Arnold & Porter Kaye Scholer LLP
Colclough, Thomas M.
Doniger / Burroughs Law Firm
Flachsbart & Greenspoon LLC
Fross Zelnick Lehrman & Zissu PC
Herrmann & Murphy PLLC
Holwell Shuster & Goldberg LLP
IP Edge LLC
K&L Gates LLP
Klestadt Winters Jureller Southard & Stevens LLP
Lincoln Derr PLLC
Nixon Jach Hubbard PLLC
Offit Kurmann
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Thompson Legal Center LLC
Unique Designs Inc.
Watson & Norris pllc
Zarin & Associates

SCHEDULE 1(k)

Sureties and Letter of Credit Providers

North American Specialty Insurance Co.
Wells Fargo Capital Finance Inc.

SCHEDULE 1(I)**Taxing Authorities and Governmental/Regulatory Agencies**

Adams, County of (MS), Tax Collector	Birmingham, City of (AL), Tax Trust
Ahoskie, Town of (NC)	Account
Aiken, City of (SC)	Blount, County of (TN), Trustee
Aiken, County of (SC), Treasurer	Bossier City, City of (LA)
Alabama, State of, Department of Revenue	Bossier, Parish of (LA)
Alabama, State of, Secretary of State,	Bossier, Parish of (LA), Sheriff's Office -
Probate Judges	Tax Office
Alabama, State of, Treasurer	Bowling Green, City of (KY)
Alabaster, City of (AL)	Branson, City of (MO)
Alabaster, City of (AL), Revenue	Brevard, City of (NC)
Department	Brevard, County of (FL), Tax Collector
Alachua, County of (FL), Tax Collector	Bristol, City of (TN)
Albany, City of (GA)	Brunswick, County of (NC), Revenue
Albemarle, County of (VA)	Department
Alcorn, County of (MS), Tax Collector	Buncombe, County of (NC), Tax Collector
Allen Parish School Board (LA)	Burke, County of (NC), Tax Collector
Alston & Bird LLP	Burke, County of (NC), Tax Office
Americus, City of (GA)	Burlington, City of (NC)
Anderson, City of (SC)	Burlington, City of (NC), Tax Collector
Anderson, County of (SC), Treasurer	Caddo, Parish of (LA)
Angelina, County of (TX), Tax Office	Caldwell, County of (NC), Tax Collector
Anybill Financial Services Inc.	California, State of, Department of Tax &
Arizona, State of, Department of Revenue	Fee Administration
Arkansas, State of	California, State of, Franchise Tax Board
Arkansas, State of, Department of Finance	Camden, City of (SC)
& Administration	Camden, County of (GA), Tax
Arkansas, State of, Secretary of State	Commissioner
Ashland, City of (KY)	Canton, City of (GA)
Athens Clarke, County of (GA)	Carroll, County of (GA), Tax Office
Athens, City of (TN)	Carroll, County of (MD) Board of
Auburn, City of (AL)	Commissioners
Augusta, County of (VA), Treasurer	Carrollton, City of (GA)
Bainbridge, City of (GA)	Carteret, County of (NC), Tax Collector
Baldwin, County of (AL)	Cartersville, City of (GA)
Barrow, County of (GA), Tax	CBIZ Operations Inc.
Commissioner	Centerville, City of (GA)
Beaufort, City of (SC)	Centerville, City of (GA), Tax Collector
Beaufort, County of (SC), Tax Collector	Charleston, City of (SC)
Beauregard, Parish of (LA), Sheriff's Office	Charleston, County of (NC), Treasurer
Berkeley, County of (SC), Treasurer	Charleston, County of (SC), Recycle &
Biloxi, City of (MS)	Disposal
Birmingham, City of (AL)	Charlotte, City of (NC), Tax Collector

Charlotte, City of (NC), Tax Commissioner
 Chattanooga, City of (TN), Treasurer
 Cherokee, County of (SC), Treasurer
 Christiansburg, Town of (VA)
 Clarksville, City of (MO)
 Clay, County of (FL), Tax Collector
 Cobb, County of (GA)
 Colleton, County of (SC), Tax Collector
 Collin, County of (TX), Tax Assessor
 Collector
 Colorado, State of, Department of Revenue
 Columbia, City of (SC)
 Columbia, City of (TN), Recorder
 Columbia, County of (GA), Tax Collector
 Columbia, County of (GA), Tax
 Commission
 Columbus, County of (NC), Tax Collector
 Comal, County of (TX), Tax Office
 Conway, City of (SC)
 Conyers, City of (GA)
 Cookeville, City of (TN)
 Cooperative Purchasing Group
 Corbin, City of (KY)
 Cordele, City of (GA), Tax Collector
 Corinth, City of (MS), Tax Department
 Cornelia, City of (GA)
 Cornelia, City of (GA), Tax Collector
 Cornerstone Consulting Inc.
 Coweta, County of (GA), Tax Commissioner
 Crisp, County of (GA), Tax Commissioner
 Cullman, City of (AL)
 Cullman, County of (AL)
 Cullman, County of (AL), Revenue
 Commissioner
 Dallas, County of (TX), Tax Collector
 Dalton, City of (GA), Municipal Court
 Danville, City of (VA)
 Dare, County of (GA), Tax Collector
 Darlington, County of (SC), Treasurer
 Decatur, City of (AL)
 Decatur, County of (GA), Tax
 Commissioner
 Deland, City of (FL)
 Delaware, State of, Division of Corporations
 Deloitte Tax LLP

Denton, County of (TX), Tax Assessor
 Collector
 Denton, County of (TX), Tax Office
 Dewees, Heather S.
 Don Barnhill Associates LLC
 Dothan, City of (AL)
 Dougherty, County of (GA), Tax
 Department
 Douglas, City of (GA)
 Douglasville, City of (GA)
 Dublin, City of (GA)
 Ducharme Mcmillen & Associates Inc.
 Easley, City of (SC)
 Elizabeth City, City of (NC)
 Elizabethtown, City of (KY)
 Elkin, Town of (NC), Tax Collector
 Ellis, County of (TX), Tax Assessor-
 Collector
 Ernst & Young LLP
 Escambia, County of (FL), Tax Collector
 Etowah, City of (AL)
 Etowah, County of (AL), Revenue
 Commissioner
 Fair, Jerry Michael
 Farmville, Town of (VA)
 Fayetteville, City of (GA)
 FL 1527 Public Improvement Fee
 Flagler, County of (FL), Tax Collector
 Florence, City of (SC)
 Florence, County of (SC), Treasurer
 Florida, State of, Department of Financial
 Services
 Florida, State of, Department of Revenue
 Flowood, City of (MS)
 Forest Acres, City of (SC)
 Forsyth, County of (GA), Tax
 Commissioner
 Forsyth, County of (NC), Tax Collector
 Franklin, City of (VA), Treasurer
 Gaffney, City of (SC)
 Gainesville, City of (FL)
 Gallatin, City of (TN)
 Garner, Town of (NC)
 Gaston, County of (NC), Tax Collector
 Gautier, City of (MS)
 Georgetown, City of (SC)

Georgetown, County of (SC), Treasurer
 Georgia, State of, Department of Revenue
 Glynn, County of (GA), Occupational Tax
 Department
 Grant Thornton LLP
 Grapevine-Colleyville Area Tax Office
 Grayson, County of (TX), Tax Collector
 Greeneville, Town of (TN)
 Greensboro, City of (NC)
 Greenville, City of (MS)
 Greenville, County of (SC), Tax Collector
 Greenwood, City of (SC)
 Greenwood, County of (SC), Tax Collector
 Greer, City of (SC)
 Griffin, City of (GA)
 Guilford, County of (NC), Tax Department
 Gulfport, City of (MS)
 Guntersville, City of (AL)
 Gwinnett, County of (GA)
 Halifax, County of (VA), Treasurer
 Hamblen, County of (TN)
 Hamilton, County of (TN), Trustee
 Harbison Community Association
 Hardin, County of (KY), Sheriff's Office
 Harnett, County of (NC), Tax Department
 Harrison, County of (MS), Tax Collector
 Harrisonburg, City of (VA)
 Hart, County of (GA), Tax Commissioner
 Hartford, City of (CT), Commissioner of
 Revenue
 Hartsville, City of (SC)
 Hartwell, City of (GA)
 Hattiesburg, City of (MS)
 Hawaii, State of, Department of Taxation
 Helena, City of (AL)
 Henry, County of (GA)
 Hertford, County of (NC), Tax Collector
 High Point, City of (NC)
 Hilton Head Island, Town of (SC)
 Hinds, County of (MS), Tax Collector
 Hoover, City of (AL)
 Horry, County of (SC), Business License
 Department
 Horry, County of (SC), Treasurer
 Hot Springs, City of (AR)

Houston, County of (GA), Tax
 Commissioner
 Hulsey, Travis A.
 Hunt, County of (TX), Tax Office
 Huntsville, City of (AL)
 Idaho, State of, Tax Commission
 Illinois, State of, Department of Revenue
 Indiana, State of, Department of Revenue
 Iowa, State of, Department of Revenue &
 Finance
 Iredell, County of (NC), Tax Collector
 Jackson, City of (TN)
 Jackson, County of (MS), Tax Collector
 Jasper, City of (AL)
 Jefferson Davis, Parish of (LA)
 Jefferson, City of (AL), Department of
 Revenue
 Jefferson, County of (AL), Tax Collector
 Johnson, City of (TN), Recorder
 Jones, County of (MS), Tax Assessor-
 Collector
 Kansas, State of, Department of Revenue
 Kentucky, Commonwealth of, Department
 of Revenue
 Kentucky, Commonwealth of, Treasurer
 Kerr, County of (TX), Tax Office
 Kerrville Independent School District (TX)
 Kershaw, County of (SC), Treasurer
 Kingsport, City of (TN)
 Knox, County of (KY)
 Knox, County of (KY), Sheriff's Office
 Knox, County of (TN), Trustee
 Knoxville, City of (TN)
 Lady Lake, Town of (FL)
 Lafayette, County of (MS), Tax Collector
 Lake City, City of (SC)
 Lake, County of (FL), Tax Collector
 Lamar, County of (MS), Tax Assessor-
 Collector
 Lamar County of Appraisal District (TX)
 Lancaster, City of (SC)
 Lancaster, County of (SC), Treasurer
 Lauderdale, County of (MS), Tax Collector
 Laurel, City of (MS)
 Laurens, City of (SC)
 Laurens, County of (SC), Treasurer

Laurinburg, City of (NC)
 Lee, City of (AL), Business License Office
 Lee, County of (MS), Tax Collector
 Lenoir, City of (NC)
 Lexington, County of (SC)
 Lexington, County of (SC), Treasurer's
 Office
 Little Rock, City of (AR)
 Livingston, Parish of (LA), School Board
 Livingston, Parish of (LA), Sheriff's Office
 Livingston, Parish of (LA), Tax Collector
 Louisiana, State of, Department of
 Agriculture
 Louisiana, State of, Department of Revenue
 Louisiana, State of, Department of Revenue
 & Taxation
 Louisiana, State of, Department of the
 Treasury
 Lowndes, County of (MS), Tax Assessor-
 Collector
 Lumberton, City of (NC)
 Lynchburg, City of (VA)
 Macon-Bibb, County of (GA)
 Madison, County of (AL), License
 Department
 Madison, County of (AL), Sales Tax
 Department
 Madison, County of (AL), Tax Collector
 Madison, County of (TN), Trustee
 Maine, State of, Revenue Services
 Marion, County of (FL), Tax Collector
 Martin, County of (NC), Tax Collector
 Martinsville, City of (VA)
 Martinsville, City of (VA), Treasurer
 Maryland, Commonwealth of, Comptroller
 Maryland, State of, Department of,
 Assessments & Tax
 Maryville, City of (TN)
 Massachusetts, Commonwealth of
 Maury, County of (TN), General Sessions
 Court
 McComb, City of (MS), Tax Collector
 McLennan, County of (TX), Rural
 Transportation District
 McLennan, County of (TX), Tax Office

Mercer, County of (WV), Sheriff's
 Department
 Meridian, City of (MS)
 Michigan, State of
 Middlesboro, City of (KY)
 Milledgeville, City of (GA)
 Minnesota, State of, Department of Revenue
 Mississippi, State of, Board of Cosmetology
 Mississippi, State of, Department of
 Revenue
 Mississippi, State of, Treasurer
 Missouri, State of, Department of Revenue
 Missouri, State of, Director of Revenue
 Mobile, City of (AL)
 Mobile, County of (AL)
 Mobile, County of (AL), Revenue
 Commissioner
 Monroe, City of (GA)
 Monroe, City of (LA)
 Monroe, City of (LA), Taxation & Revenue
 Department
 Montgomery, City of (AL)
 Montgomery, County of (AL),
 Commissioner
 Montgomery, County of (TN), Trustee
 Montgomery, County of (VA), Treasurer
 Moore & Van Allen PLLC
 Morehead City, Town of (NC)
 Morgan, County of (AL)
 Morgan, County of (AL), Revenue
 Commissioner
 Morganton, City of (NC)
 Morganton, City of (NC), Tax Collector
 Morristown, City of (TN)
 Moultrie, City of (GA)
 Mount Airy, City of (NC)
 Mt. Juliet, City of (TN)
 Myrtle Beach, City of (SC)
 Nacogdoches Central Appraisal District
 (TX)
 Nacogdoches, City of (TX)
 Nacogdoches, City of (TX), Tax Assessor
 Collector
 Nash, County of (NC), Tax Collector
 Nebraska, State of, Department of Revenue
 Nevada, State of, Department of Taxation

New Jersey, State of, Department of the
Treasurer
New Jersey, State of, Sales Tax
New Mexico, State of, Taxation & Revenue
Department
New York, State of, Sales Tax Processing
Newnan, City of (GA)
North Augusta, City of (SC)
North Carolina, State of, Department of
Labor
North Carolina, State of, Department of
Revenue
North Carolina, State of, Department of the
Treasurer
North Charleston, City of (SC)
Oconee, County of (NC), Treasurer
Ogletree Deakins Nash Smoak & Stewart
PC
Ohio, State of, Treasurer
Oklahoma, State of, Tax Commission
Oklahoma, State of, Treasurer
Orangeburg, City of (SC)
Orangeburg, County of (SC), Treasurer
Ouachita, Parish of (LA), Tax Collector
Oxford, City of (MS)
Paradigm Tax Group LLC
Paragould, City of (AR)
Parker County Appraisal District (TX)
Parker, County of (TX)
Payne, County of (OK), Treasurer
Peachtree Corners, City of (GA)
Pennsylvania, Commonwealth of,
Department of Revenue
Pickens, County of (SC), Treasurer
Pike, County of (MS), Tax Collector
Pitt, County of (NC), Tax Collector
Pope, County of (AR), Tax Collector
Port Orange, City of (FL)
Prattville, City of (AL)
PricewaterhouseCoopers LLP
Pulaski, County of (KY)
Pulaski, County of (KY), Sheriff's Office
Putnam, County of (TN), Trustee
Randolph, City of (NC), Tax Collector
Rankin, County of (MS), Tax Collector
Red River, Parish of (LA)

Reidsville, City of (NC)
Rhode Island, State of, Division of Taxation
Richland, County of (SC)
Richland, County of (SC), Treasurer
Richmond, City of (KY)
Richmond, County of (NC), Tax Collector
Ridgeland, City of (MS)
Roanoke, City of (VA)
Roanoke, City of (VA), Treasurer
Roanoke, County of (VA), Treasurer
Robertson, County of (TN), Trustee
Robeson, County of (NC), Tax Collector
Rock Hill, City of (SC)
Rockingham, City of (NC), Tax Department
Rockingham, County of (NC), Tax Collector
Rockwall Central Appraisal District (TX)
Rocky Mount, City of (NC)
Rogers, City of (AR)
Rome, City of (GA)
Russellville, City of (AK)
Ryan LLC
Sabine, Parish of (LA)
Sampson, County of (NC), Tax Collector
Savannah, City of (GA)
Scotland, County of (NC), Tax Department
Selma, City of (AL)
Shelby, County of (AL)
Shelby, County of (AL), Property Tax
Commissioner
Shreveport, City of (LA)
Simpsonville, City of (SC)
Snellville, City of (GA)
Somerset, City of (KY)
South Boston, Town of (VA)
South Carolina, State of, Department of
Labor
South Carolina, State of, Department of
Revenue
South Carolina, State of, Treasurer
South Dakota, State of, Department of
Revenue
Spalding, County of (GA), Tax
Commissioner
Spanish Fort, City of (AL)
Spartanburg, City of (SC)
Spartanburg, County of (SC), Treasurer

Spotsylvania, County of (VA), Treasurer
 St. Marys, City of (GA)
 Stanly, County of (NC), Tax Collector
 Statesboro, City of (GA)
 Streamline Tax Solutions LP
 Stuttgart, City of (AR)
 Suffolk, City of (VA), Treasurer
 Sullivan, County of (TN), Trustee
 Sumner, County of (TN), Trustee
 Sumter, City of (SC)
 Sumter, County of (SC), Treasurer
 Surry, County of (NC), Tax Collector
 Taney, County of (MO), Tax Collector
 Tarrant, County of (TX), Tax Assessor-
 Collector
 Tazewell, County of (VA), Treasurer
 Tennessee, State of, B&E Division
 Tennessee, State of, Department of Revenue
 Tennessee, State of, Treasurer
 Texas, State of, Comptroller
 Texas, State of, Comptroller Public
 Accounts
 Thomaston, City of (GA)
 Thomasville, City of (GA)
 Thomasville, City of (GA), School Tax
 Tifton, City of (GA)
 Toccoa, City of (GA)
 Toombs, County of (GA), Tax Collector
 Transaction Tax Consulting Group
 Transylvania, County of (NC), Tax
 Administration
 Transylvania, County of (NC), Tax
 Collector
 Trussville, City of (AL)
 Tucker, A. Lee
 Tulsa, County of (OK), Treasurer
 Tupelo, City of (MS)
 Tuscaloosa, City of (AL)
 Tuscaloosa, County of (AL), Special Tax
 Board
 Tuscaloosa, County of (AL), Tax Collector
 Tuscaloosa, County of (MS), License
 Department
 United States, Government of the,
 Department of Homeland Security

United States, Government of the,
 Department of the Treasury
 United States, Government of the,
 Department of the Treasury, Internal
 Revenue Service
 Valdosta, City of (GA)
 Vermont, State of, Department of Taxes
 Vidalia, City of (GA)
 Vidalia, City of (GA), Tax Collector
 Vienna, City of (WV)
 Virginia, Commonwealth of
 Virginia, Commonwealth of, Comptroller
 Virginia, Commonwealth of, Department of
 Taxation
 Volusia, County of (FL)
 Volusia, County of (FL), Revenue Division
 Wake, County of (NC), Revenue
 Department
 Walterboro, City of (SC)
 Walters, Howard Moody, Jr.
 Warren, County of (KY), Sheriff's Office
 Warren, County of (MS), Tax Collector
 Washington, County of (MS), Tax Collector
 Washington, Parish of (LA), Tax Collector
 Washington, State of, Department of
 Revenue
 Waycross, City of (GA)
 Waynesville, Town of (NC), Tax Collector
 West Feliciana, Parish of (LA), Sales Tax
 West Virginia, State of, Tax Department
 West Virginia, State of, Treasurer
 Westminster, City of (MD), Circuit Court
 Clerk
 Whiteville, City of (NC)
 Whitfield, County of (GA), Tax
 Commissioner
 Wilkes, County of (NC), Tax Office
 Wilkesboro, Town of (NC)
 Wilkins, Dianne
 Williamston, Town of (NC)
 Williamston, Town of (NC), Tax Collector
 Wilson, County of (TN), Trustee
 Winchester, City of (VA)
 Winchester, City of (VA), Treasurer
 Winn Parish School Board (LA)
 Wisconsin, State of, Department of Revenue

Wise, County of (VA)

Wise, Town of (VA)

Wise, Town of (VA), Treasurer

Wtawah, County of (AL), Revenue

Commissioner

Wyoming, State of, Department of Revenue

York, County of (SC), Treasurer

SCHEDULE 1(m)

U.S. Trustee Personnel for the Southern District of Texas

Bujold, Michael J.
Barcomb, Alicia
Boykin, Jacqueline
Duran, Adrian
Duran, Hector
Epstein, Kevin M.
Goodwin, Valerie
Griffin, Barbara
Henicke, Genny
Johnson-Davis, Luci
Motton, Linda
Nguyen, Ha
Otto, Glenn
Ruff, Jayson B.
Schmidt, Patricia
Simmons, Christy
Smith, Gwen
Statham, Stephen
Waxton, Clarissa
Whitworth, Jana

SCHEDULE 1(n)**Utilities**

Ahoskie, Town of (NC)	Camden, City of (SC)
Aiken Electric Cooperative Inc.	Canton, City of (GA)
Aiken, City of (SC)	Cape Coral, City of (FL)
Alabama Power Co. Inc.	Cape Fear Public Utility Authority
Alabaster Water Board	Carolina Water Service Inc. of NC
Albany, City of (GA), Utilities	Carroll Electric Cooperative Corp.
Albemarle County Service Authority	Carrollton, City of (GA)
Albemarle, City of (NC)	Cartersville, City of (GA)
Alcorn County Electric Power	Cary, City of (NC)
Americus, City of (GA)	CDE Lightband
AmeriGas LP	CenterPoint Energy Inc.
Appalachian Power Co.	Centerville, City of (GA)
Asheboro, City of (NC)	Charleston Water System
Asheville, City of (NC)	Charleston, County of (SC), Revenue
Ashland, City of (KY)	Collections
Athens Utilities Board	Charlotte, City of (NC)
Athens-Clarke, City of (GA), Water	Chattanooga Gas Co.
Business Office	Chattanooga, City of (TN)
Atmos Energy Corp.	Christiansburg, City of (VA)
Auburn City Water Works Board	City Corp. - Russellville Water & Sewer
Augusta County Service Authority	Clarksville, City of (TN), Gas & Water
Bainbridge, City of (GA)	Department
Baldwin County Sewer Service LLC	Clay County Utility Authority
Baltimore Gas & Electric Co.	Clay Electric Cooperative
Beaufort-Jasper Water & Sewer Authority	Cleco Power LLC
Birmingham Water Works & Sewer Board	Clermont, City of (FL)
Blue Ridge Electric Cooperative	Cleveland Utilities
Bluefield Gas Co.	Clinton, City of (NC)
Boone, Town of (NC)	Cobb Electric Membership Corp.
Bossier, City of (LA), Utilities Department	Cocoa, City of (FL)
Bowling Green Municipal Utilities	Columbia County Water Utility
Bradley Public Service District (WV)	Columbia Gas of Kentucky Inc.
Branson, City of (MO)	Columbia Gas of Maryland Inc.
Brevard, City of (NC)	Columbia Gas of Virginia Inc.
BrightRidge	Columbia Power & Water Systems
Bristol Tennessee Essential Services	Columbia, City of (SC)
Bristol, City of (TN)	Columbus Light & Water Department
Broad Creek Public Service District (SC)	Concord, City of (NC)
Brunswick Electric Membership Corp.	Conger LP Gas Inc.
Brunswick-Glynn County Joint Water &	Consolidated Utility District of Rutherford
Sewer Commission	County
Buford, City of (GA)	Constellation NewEnergy Gas Division LLC

Conway Corp.
 Conway, City of (SC)
 Cookeville, City of (TN)
 Coolsprings Mall LLC
 Corbin Utilities Commission
 Cordele, City of (GA)
 Corinth Gas & Water Department
 Cornelia, City of (GA)
 CoServ
 Coweta-Fayette EMC
 Crisp County Power Commission
 Cullman Power Board
 Cullman-Jefferson Counties Gas District
 (AL)
 Cumming, City of (GA)
 CyberSource Corp.
 Dalton Utilities
 Danville, City of (VA)
 Daphne Utilities
 Decatur Utilities
 Deland, City of (FL)
 Delta Natural Gas Co. Inc.
 Dependabill Solutions LLC
 Diverse Power
 Dominion Energy North Carolina
 Dominion Energy South Carolina
 Dominion Energy West Virginia
 Dothan Utilities
 Douglas, City of (GA)
 Douglasville-Douglas, County of (GA)
 Dublin, City of (GA)
 Duke Energy Corp.
 Dunn, City of (NC)
 Durham, City of (NC), Sewer/Water
 Easley Combined Utilities
 Electric City, City of (SC), Utilities
 Elizabeth City, City of (NC)
 Elkin, Town of (NC)
 Emerald Coast Utilities Authority
 Engie Insight Services Inc.
 Engie Resources
 Entergy Arkansas Inc
 Entergy Gulf States LA LLC
 Entergy Louisiana Inc.
 Entergy Mississippi Inc.
 EPB

Eules, City of (TX)
 Farmville, Town of (VA)
 Fayetteville Public Works Commission
 First Utility District of Knox County (TN)
 Flint EMC
 Florence, City of (AL), Utilities Department
 Florence, City of (SC)
 Florida Power & Light Co.
 Flower Mound, Town of (TX)
 Flowood, City of (MS)
 Floyd, County of (GA), Water Department
 Forest City, Town of (NC)
 Fort Hill Natural Gas Authority
 Fort Worth, City of (TX)
 Franklin, City of (VA)
 Gaffney Board of Public Works
 Gainesville Regional Utilities
 Gainesville, City of (GA)
 Gallatin Public Utilities
 Gallatin, City of (TN), Department of
 Electricity
 Gastonia, City of (NC)
 Gautier, City of (MS), Billing Department
 Georgetown, City of (SC)
 Georgia Power
 Goldsboro, City of (SC)
 Grand Strand Water & Sewer
 Granite Telecommunications LLC
 Green Valley Glenwood Public Service
 District (WV)
 Greeneville Light & Power System
 Greeneville Water Commission
 Greensboro, City of (SC)
 Greenville Utilities Commission
 Greenville Water
 Greenville, City of (SC), Water Department
 Greenville, City of (TX)
 Greenwood Commissioners of Public Works
 Greer Commission of Public Works
 Griffin, City of (GA)
 Gulf Power Co.
 Gulfport, City of (MS)
 Gwinnett, County of (GA), Water Resources
 Halifax County Service Authority
 Hampton Roads Sanitation District
 Hardin County Water District # 2

Harrisonburg Electric Commission
 Hartsville, City of (SC)
 Hartwell, City of (GA)
 Hattiesburg, City of (MS)
 Henderson, City of (NC)
 Hendersonville, City of (NC)
 Hernando, County of (FL), Utilities
 Department
 Hickory, City of (NC)
 High Point, City of (NC)
 Hixson Utility District
 Hot Springs Water & Sewer Services
 Huntsville Utilities
 Jackson Electric Membership Corp.
 Jackson Energy Authority
 Jacksonville Electric Authority
 Jacksonville, City of (NC)
 Jasper Waterworks & Sewer Board Inc.
 Jefferson, County of (AL), Sewer Service
 Jim Wilson & Associates
 Johnson, City of (TN), Utility System
 Jointly Owned Natural Gas
 Jones-Onslow Electric Membership Corp.
 Kentucky Power Co.
 Kentucky Utilities Co.
 Kerrville Public Utility Board
 Kerrville, City of (TX)
 Kill Devil Hills Wastewater Treatment Plant
 Kill Devil Hills, Town of (NC)
 Kingsport, City of (TN)
 Kinston, City of (NC)
 Knoxville Utilities Board
 Lagrange Sanitation Services LLC
 Lagrange, City of (GA)
 Lake City, City of (FL)
 Lake City, City of (SC)
 Lakeland Electric
 Lancaster, City of (SC)
 Laurel, City of (MS), Public Utility
 Laurens Commission of Public Works
 Laurinburg, City of (NC)
 Lee County Electric Cooperative
 Leesburg, City of (FL)
 Lenoir City Utilities Board
 Lenoir, City of (NC)
 Lexington, City of (NC)

Liberty Utilities - Empire District
 Lincolnton, City of (NC)
 Lufkin, City of (TX)
 Lumberton, City of (NC)
 Lynchburg, City of (VA)
 Mansfield, City of (TX)
 Marshall-Dekalb Electric Cooperative
 Martinsville, City of (VA)
 Maryville, City of (TN), Utilities
 McComb, City of (MS)
 McKinney, City of (TX)
 Meridian, City of (MS)
 Middle Tennessee Electric Membership
 Corp.
 Milledgeville, City of (GA)
 Mississippi Power
 Mobile Area Water & Sewer System
 MonPower
 Monroe, City of (LA)
 Monroe, City of (NC)
 Montgomery Water Works & Sanitary
 Sewer Board
 Mooresville, City of (NC)
 Morganton, City of (NC)
 Morristown Utility Commission
 Moultrie, City of (GA)
 Mount Airy, City of (NC)
 Mount Juliet, City of (NC)
 Mount Pleasant Waterworks
 Mountaineer Gas Co.
 Myrtle Beach, City of (SC)
 Nacogdoches, City of (TX)
 Natchez Water Works
 National Exemption Service
 New Bern, City of (NC)
 New Braunfels Utilities
 New River Light & Power Co.
 Newnan Utilities
 North Augusta, City of (SC)
 Norton, City of (VA)
 Oak Ridge Utility District
 Oak Ridge, City of (TN)
 Ocala, City of (FL)
 oi
 Old Dominion Power Co.
 Owasso Public Works

Oxford, City of (MS)	South Walton Utility Co. Inc.
Palm Coast, City of (FL)	Southern Maryland Electric Cooperative
Palmetto Electric Cooperative Inc.	Southern Pines, City of (NC)
Palmetto Utilities Inc.	Southwestern Electric Power Co.
Paragould Light Water & Cable	Southwestern VA Gas Co.
Paris, City of (TX)	Spartanburg Water System
Pasco County Utilities	Spire Inc.
Pearl River Valley EPA	Spotsylvania, County of (VA), Treasurer
Piedmont Natural Gas	Springfield, City of (TN), Department of
Pineville Electric & Telephone	Utilities
Port Orange, City of (FL)	St. Augustine, City of (FL)
Potomac Edison	St. Mary's County Metropolitan
Prattville Water Works Board	Commission
Public Service Co. of Oklahoma	St. Marys, City of (GA)
Raleigh, City of (NC)	Statesboro, City of (GA)
Reidsville, City of (NC)	Statesville, City of (NC)
Republic Services #728 - Vidalia	Stillwater, City of (OK)
Richmond Utilities	Stuttgart Municipal Water Works
Ridgeland, City of (MS)	Summerville Comissioners of Public Works
Riviera Utilities	Summerville, City of (GA)
Roanoke Gas Co.	Sumter, City of (SC)
Roanoke Rapids Sanitary District (NC)	Tallahassee, City of (FL)
Rock Hill, City of (SC)	Tampa Electric Co.
Rockingham, City of (NC)	Tanglewood Venture LLC
Rockwall, City of (TX)	Tazewell County Public Service Authority
Rocky Mount, City of (NC)	TECO Peoples Gas
Rogers Water Utilities	Tennessee-American Water Co.
S2S Communications Inc.	Thomaston, City of (GA)
Salisbury, City of (NC)	Thomasville Utilities
Sanford, City of (NC)	ThompsonGas
SanteeCooper	Tifton, City of (GA)
Savannah, City of (GA)	Toccoa, City of (GA)
Sawnee Electric Membership Corp.	Tombigbee Electric Power Association -
Sebring, City of (FL)	Fulton
Selma Waterworks & Sewer Board	Tri-County Electric Cooperative Inc.
Seneca Light & Water	Trussville Gas & Water
Sevier County Electric System	Tulsa, City of (AL), Utilities
Sevier County Utility District	Tupelo, City of (MS), Water & Light
Sevierville, City of (TN)	Department
Shallotte, City of (NC)	Tuscaloosa, City of (AL)
Shenandoah Valley Electric Cooperative	TXU Energy
Sherman, City of (TX)	University Mall LLC
Shreveport, City of (LA)	Utilities Inc. of Louisiana
Singing River Electric Cooperative	Utility Billing Services (AR)
Smithfield, City of (NC)	Valdosta, City of (GA)
Somerset, City of (KY)	Vicksburg, City of (MS)

Vidalia, City of (GA)
Vienna, City of (WV)
Village Center Service Area
Waco, City of (TX), Water Office
Walker, City of (LA)
Walterboro, City of (SC)
Walton Electric Membership Corp.
Ward 2 Water District
Washington Gas
Washington, City of (NC), Municipal
Building
Waste Management National Services Inc.
Water Service Corp. of Kentucky
Waxahachie, City of (TX)
Waycross, City of (GA)
Waynesville, Town of (NC)
Weatherford, City of (TX)
West Wilson Utility District
Western Virginia Water Authority
Westminster, City of (MD)
Whiteville, City of (NC)
Wilkesboro, Town of (NC)
Williamston, Town of (NC)
Wilson, City of (NC)
Winchester, City of (VA)
Winston-Salem, City of (NC)
Wise, Town of (VA)
York County Natural Gas Authority

SCHEDULE 1(o)

Significant Vendors

Alfred Dunner Inc.	Make-Up Art Cosmetics
Alvarez & Marsal Holdings LLC	Merchsource LLC
Bank of America Corp.	MGF Sourcing LLC
Bank of America Retail Group	Michael Kors (USA) Inc.
Belk Stores Services Inc.	Millwork Holdings Co. Inc.
BH Multi Com Corp.	Morgan Stanley Senior Funding Inc.
Blue Cross & Blue Shield of North Carolina	Nike USA Inc.
Brahmin Leather Works Inc.	ONE Jeanswear Group LLC
Chanel Inc.	Peerless Clothing International Inc.
Clinique Laboratories	Pem-America Inc.
Columbia Sportswear Co.	Performics Inc.
Corporate Capital Markets	Polo Ralph Lauren Corp.
Diversified Distribution Systems	Quad/Graphics Inc.
E&E Co. Ltd.	Ralph Lauren Childrenswear
E-Lo Sportswear LLC	Rare Editions for Girls
Engie Insight Services Inc.	Richline Group
Estée Lauder Inc.	Ruby Rd Inc.
Euroitalia USA Inc.	Santa Fe Apparel LLC
Euroitaly Inc.	Skechers USA Inc.
F&F Apparel International Inc.	Tata America International Corp.
Federal Express Corp.	U.S. Bank NA
Footwear Unlimited Inc.	Under Armour Inc.
Fred David International USA Inc.	United States Postal Service, The
General Sportswear Co. Inc.	Urban Outfitters Wholesale Inc.
G-III Leather Fashions Inc.	Vinatex International Joint Stock Co.
Grant Thornton LLP	VolumeCocomo Apparel Inc.
Haddad Apparel Group Ltd.	Westpoint Home Inc.
Haggar Apparel Co.	
Hanesbrands Inc.	
HMS Productions Inc.	
Horizon Media Inc.	
IBM Corp.	
iCrossing Inc.	
Izod Men's	
JB Hunt Transport Inc.	
Jones Lang LaSalle Americas Inc.	
Keeco LLC	
Lancome	
Levi Strauss & Co.	
LF Centennial Pte. Ltd.	
L'Oreal USA S/D Inc.	

Schedule 2

Engagements with Potential Parties in Interest

SCHEDULE 2

1828 CLO LTD.
AMERICAN INTERNATIONAL GROUP INC.
ARCH SPECIALTY INSURANCE CO.
ARCH STREET CLO LTD.
ASSURED INVESTMENT MANAGEMENT LLC
AXA XL
BARCLAYS BANK PLC
BIRCHWOOD PARK CLO LTD.
BLACKSTONE DEBT ADVISORS (GSO CAPITAL PARTNERS)
BLACKSTONE GROUP INC.
BLUEMOUNTAIN CLO
BLUEMOUNTAIN FUJI
BOWMAN PARK CLO LTD.
CARLYLE INVESTMENT
CAROLINA PLACE LLC
CENT CLO
CHUBB LTD.
COLUMBIA CENT CLO ADVISORS LLC
COLUMBIA FUNDS SERIES TRUST
COLUMBIA GAS OF KENTUCKY INC.
COLUMBIA GAS OF MARYLAND INC.
COLUMBIA GAS OF VIRGINIA INC.
COLUMBIA MANAGEMENT INVESTMENT ADVISERS LLC
CPS MANAGERS MASTER FUND LP
CUMBERLAND PARK CLO LTD.
CUTWATER HOLDINGS LLC
CYBERSOURCE CORP
DEUTSCHE ASSET MANAGEMENT, INC. SYNDICATED LOANS FROM FLAGSHIP CAPITAL
CORP.
DORCHESTER PARK CLO DESIGNATED ACTIVITY CO.
EMERSON PARK CLO LTD
ENGIE INSIGHT SERVICES INC.
ENGIE RESOURCES
EXELON STRATEGIC CREDIT HOLDINGS LLC
FRANKLIN FLOATING RATE TRUST
FS KKR CAPITAL CORP.
GGP IVANHOE II INC.
GGP LP
GOLDMAN SACHS TRUST II - GOLDMAN SACHS MULTI-MANAGER NON-CORE FIXED
INCOME FUND
GSO CAPITAL PARTNERS LP
GUGGENHEIM PARTNERS INVESTMENT MANAGEMENT LLC
HEMPSTEAD II CLO LTD.
IBM CORP.
INSIGHT NORTH AMERICA LLC
INTEL RETIREMENT PLANS COLLECTIVE INVESTMENT TRUST
KIMCO INCOME OPERATING PARTNERSHIP LP
KKR & CO. INC.
KKR CLO

KKR PCOP II CAYMEN INVESTORS A LP
KKR TFO PARTNERS LP
LANCOME
LEXINGTON INSURANCE CO.
L'OREAL USA S/D INC.
MERCER FIELD II CLO LTD.
MIDTOWN ACQUISITIONS LP
MONPOWER
MORGAN STANLEY BANK NA
MORGAN STANLEY SENIOR FUNDING INC.
NZCG FUNDING LTD.
OAKS MALL GAINESVILLE LP
OAKTREE CAPITAL MANAGEMENT LP
ONE JEANSWEAR GROUP LLC
PCOP II TOPCO INTERMEDIATE B LP
PECANLAND MALL LLC
PINEBRIDGE INVESTMENTS
POTOMAC EDISON
PRINCIPAL DIVERSIFIED REAL ASSET CIT
PRINCIPAL FUNDS INC.- DIVERSIFIED REAL ASSET FUND
PRISA LHC LLC
PRUDENTIAL INSURANCE
RPI BEL AIR MALL LLC
RPI GREENVILLE MALL LP
S2S COMMUNICATIONS INC
SALEM FIELDS CLO LTD.
SARANAC CLO
SEVEN STICKS CLO LTD.
SHOPPES AT RIVER CROSSING LLC
STRATEGIC CREDIT OPPORTUNITIES PARTNERS LLC
SYCAMORE PARTNERS
TACTICAL VALUE SPN - GLOBAL CREDIT OPPORTUNITIES LP
TATA AMERICA INTERNATIONAL CORP.
THACHER PARK CLO LTD.
TUP 130 LLC
U.S. BANK NA
URBAN SHOPPING CENTERS LP
VALLEY HILLS MALL LLC
WASHINGTON GAS
WILSHIRE INSTITUTIONAL MASTER FUND SPC - GUGGENHEIM ALPHA SEGREGATED
PORTFOLIO

Notes:

1. Certain senior members of the team advising the Debtors noted that they have had in the past business interactions with certain members of the board of directors of Belk, Inc. in their capacities as independent directors of other clients of Lazard in the last three years.
2. Lazard advised as special committee of the board of directors of Taubman Centers, Inc. ("TCO") in connection with its merger with Simon Property Group, Inc ("SPG"). The transaction closed in December of 2020. TCO is not on the list of Potential Parties in Interest but the following affiliates of SPG are listed as Potential Parties in Interest under the category "Landlords" in relation to the Debtors: 4825 Simon Property Group LP, Auburn Mall LLC, Retail Property Trust, The, Simon Property Group LP and Town Center at Cobb LLC.